

SUSTAINABILITY REPORT

Winter Semester 2025/26

UniLine
Education & Consulting



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Foreword

DEAR READER,

in a world, where climate change becomes more and more threatening, social injustice and disparity increase and gender equality is still an utopian dream, we have to take action and contribute our fair share.

In this sustainability report prepared by us – the Profit Center South of UniLine – we outline the economic, environmental, and social impacts of our business activities over the past fiscal year and present our current sustainability initiatives. The report aims to provide a complete disclosure of how UniLine implements its sustainability goals during the reporting period and how it plans to continue improving its sustainability performance in the future. To conserve resources, we have opted not to produce a printed version of this report.

This report makes use of the European Sustainability Reporting Standards (ESRS), ensuring compliance with the current standards for sustainability reporting. Through our double materiality analysis, we identified our most essential topics. This approach allowed us to assess both the impact of external factors on our practice enterprise and our impact on the environment and society.

In addition, we maintain a strong focus on the Sustainable Development Goals (SDGs) which emphasize environmental sustainability, health aspects and gender equality.

As a practice enterprise (PE), UniLine Education & Consulting GmbH is in a special position to implement sustainability actions. On the one hand, we work virtually and hence can also implement virtual sustainability actions. On the other hand, we also work in real-life and have to include sustainability in our daily efforts. In the

subsequent sustainability report, we have derived virtual and real-life actions from the chosen SDGs. We have categorized these actions into those that are presently being implemented and those that we plan to implement in the future.

Furthermore, we are in another special position, because as a practice enterprise and as future teachers we must act as role models. We take this role very seriously and want to inspire more practice enterprises to include sustainability in both their virtual and real-life work. To do so, you will find a *roadmap to success* on how to implement sustainability in a practice enterprise in this sustainability report.

In conclusion, as we navigate the challenges of our world, sustainability is not just an option but a necessary path forward. At UniLine Education & Consulting GmbH, we are committed to act. We address issues such as climate change, social injustice, and gender inequality. By adhering to the European Sustainability Reporting Standards (ESRS) and aligning with the Sustainable Development Goals (SDGs), we focus on environmental sustainability, health, and gender equality. Through these efforts, we aim to create a positive impact on both the virtual and the real-life fronts.

Together, let us seize this moment to foster a more resilient, inclusive, and sustainable world for ourselves and future generations. Join us in forging a brighter future through collective action and unwavering commitment to sustainability.

Yours sincerely,

Profit Center South 2025/26

“We are the generation with the power to change the world. Let's use that power to create a sustainable future for all.”

Isra Hirsi

1 Implementing Sustainability in Practice Enterprises

First and foremost, the practice enterprise concept has a lot of advantages compared to traditional teaching methods. One of them is that you fundamentally have total freedom on how you want to model your respective practice enterprise. The sustainability matter is no exception to this. As a teacher, you can implement a sustainable mindset on a meta level in the PE by raising the student's awareness of the importance of sustainability and by teaching them how to make sustainable decisions. You must make sure that students understand how their decisions in the

practice enterprise, and later in real life, have an impact on the environment and society. By integrating sustainability into the practice enterprise, students can be encouraged to think critically about the impact of their actions on the environment and society and take responsible action. Therefore, one of the biggest questions a teacher should ask himself/herself is how they want to go about the implementation of sustainability in their practice enterprise.

First, teachers should consider the following two aspects:

ACTUAL OR FICTIONAL?

When implementing sustainability in a practice enterprise, it is important to consider whether the initiatives and actions will be actual and implemented in real life or if they are simply fictional and thus simulated. For example, if the practice enterprise claims to plant trees for every order, it should be clarified whether this is actually done or if it is part of a simulated exercise. Another example: Do we implement home office or are we just pretending to do so?

TEACHER AND/OR STUDENTS?

The role of the teacher and the level of involvement of students in implementing sustainability measures should be defined. The teacher can take the lead and model sustainable practices, or the students can be given the freedom to explore and implement their own sustainability initiatives. Finding a balance between guidance and student autonomy can be a productive approach.

2 A roadmap for sustainability

Here's a compelling roadmap illustrating the implementation of sustainability in practice enterprises.



STEP 1: REFLECT ON SUSTAINABILITY GOALS/PRINCIPLES

As a first step for implementing sustainability in a PE, a teacher should always reflect on his/her knowledge about sustainability. Questions you should ask yourself as a teacher first are for example:

- What does sustainability mean for me personally and how is it included into my daily life?
- Which emotions do I feel, when thinking about the topics climate crisis and biodiversity crisis?

STEP 2: DEFINE ASPECTS OF THE DISCIPLINE AND MAKE USE OF DIDACTICAL POSSIBILITIES

Sustainability is a broad concept which can range from environmental sustainability through workplace sustainability to mental health sustainability. It is important for a teacher to know which aspects of sustainability could be relevant for the PE in the first place.

A teacher could incorporate inter- and transdisciplinary approaches, encouraging exchange with other subjects. This helps to find out what students already know about sustainability and identify opportunities to further include the topic across different lessons.

New methods of teaching are essential because sustainability requires new skills. Students need self-reflection, cognitive thinking and collaboration to adopt sustainable practices effectively within the PE.

STEP 3: DEFINE SUSTAINABILITY WITHIN YOUR PE

Now it is time to include the students. It is important for teachers to specify and define what sustainability should look like in the PE together with their students. This can include teaching students about the principles of sustainable development, such as the triple bottom line (people, planet, profit), and how to apply these principles to PEs. You can also encourage students to consider the life cycle of products, from design to disposal, and how to minimize negative impacts on the environment and society.



STEP 4: DETERMINE THE NEED FOR A FRAMEWORK

Should you be using a framework like the SDGs? That is the big question. We would argue that you should use a framework. However, we still think that it can work to let the students figure it out by themselves. A framework that we use ourselves and is popular even amongst big companies are the 17 SDGs that the UN has determined. Frameworks provide a comprehensive structure to guide your sustainability efforts.

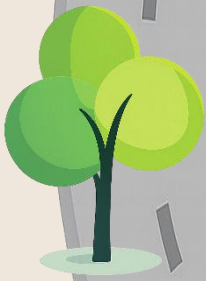
However, if the students are already familiar with other frameworks like the ESRS, a teacher should encourage them to try to implement some parts of these standards in the PE.

STEP 5: CONSIDER HOW TO SET GOALS

Again, it depends on how you as a teacher want to have it. Do you want to implement a tight framework with accordingly tight (numeric) goals? Or do you want to leave more freedom to the students? You could determine clear and measurable sustainability goals that are relevant to your PE. These goals should address areas such as waste reduction, energy efficiency, social responsibility, and ethical business practices.

STEP 6: OPERATIONALIZE SUSTAINABILITY

Develop an action plan to operationalize sustainability. This may involve creating an aims table to track progress, selecting key performance indicators (KPIs) to measure impact, and identifying specific measures in various areas. Prioritize high-impact actions that can make a significant difference.



STEP 7: CONSIDER POTENTIAL CHALLENGES OR PITFALLS?

An example for this could be over- or underdoing it.

Overdoing: The PE should remain a safe space for students to get an introduction to the processes and tasks which usually take place in an enterprise. Therefore, teachers should avoid making sustainability the sole focus.

Underdoing: Greenwashing is already a big topic for many young people/students. Therefore, you should avoid doing exactly that by undermining the importance of sustainability in enterprises.



STEP 8: UTILIZE USEFUL RESOURCES AND FRAMEWORKS

Exploring various sources like other organization's reports or case studies are crucial for understanding how sustainability is implemented in a company.

Potential frameworks include the Global Reporting Initiative (GRI), ISO 14001 for environmental management, the Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS) and the Sustainable Development Goals (SDGs).



STEP 9: DEFINE ROLES AND RESPONSIBILITIES

Clearly define the roles and responsibilities for sustainability implementation. The teacher or instructor can provide guidance, facilitate discussions, and offer expertise. Students can actively participate in the development and execution of sustainability initiatives, taking ownership of specific tasks and projects.





STEP 10: DEVELOPING SUSTAINABILITY MEASURES

Together, students and teachers can explore and develop various sustainability measures that align with the goals and values of the practice enterprise.

Here are some possible examples:

- Making sustainable decisions: Help students to make sustainable decisions by teaching them how to act responsibly regarding ecological and social aspects. For example, you could show students how to choose products with a lower ecological footprint or how to reduce waste.
- Integrating sustainability into the business strategy: Promote the integration of sustainability into the business strategy of practice enterprises. For example, you could help students to select sustainable suppliers and materials or develop sustainable marketing strategies.
- Measuring and presenting success: Measure the success of implementing sustainability in PEs and present these successes. For example, you could show students how much waste they have reduced or how much CO₂ they have saved.
- Encouraging continuous improvement: Encourage students to become more sustainable, by helping them review and improve their processes and products.
- Green Office: Integrate sustainability into the office routine of PEs. For example, students could save paper by creating and storing digital documents, or they could use recycled paper products.
- Encouraging energy conservation by turning off lights and electronics, when not in use.
- Promoting sustainable transportation options, such as carpooling or using public transportation.
- Supporting local and sustainable suppliers for products and services.
- Organizing educational workshops or guest speakers on topics related to sustainability.
- Creating awareness campaigns within the practice enterprise and beyond to promote sustainable practices.
- Establishing partnerships with environmental organizations or initiatives for collaborative projects.
- Incorporating sustainable packaging materials and practices for products





STEP 11: MONITORING AND EVALUATION: ENSURING EFFECTIVENESS OF SUSTAINABILITY INITIATIVES

Monitoring and evaluation play a vital role in successfully implementing sustainability in practice enterprises. Establishing mechanisms to monitor and evaluate the implementation of sustainability initiatives is important. This involves tracking key metrics such as energy consumption, waste reduction, or carbon footprint. Regular assessments enable the determination of the effectiveness of sustainability measures and identification of areas for improvement. By evaluating the results, informed decisions can be made, strategies can be adjusted, and the impact of sustainability efforts can be optimized.



By following this roadmap, teachers can effectively implement sustainability measures in practice enterprises, fostering a culture of responsibility and preparing students for sustainable business practices in the real world.



3 General Requirements – ESRS 1

3.1 General business information

3.1.1 Company Profile

UniLine Education & Consulting GmbH is an innovative and English-speaking practice enterprise located at the University of Graz. We offer consultancy services and education services to other practice enterprises worldwide.

Even within our consultancy and education services program, we emphasize sustainability. For example, we offer sustainability consulting which enables organizations to integrate environmentally conscious practices into their operations. By fostering a deep understanding of sustainable practices and providing practical solutions, we strive to empower businesses to make informed decisions that not only benefit their bottom line but also contribute to the greater good of our planet and society. Our sustainability consulting service exemplifies our dedication to driving meaningful change and fostering a more sustainable future for all.

But working in a sustainable way, does not only include environmental and social sustainability, but also financial sustainability. We recognize that for organizations to truly thrive in the long run, they need to strike a balance between profitability and responsible practices.

Building on the experiences of previous years, the company took concrete steps to address the volatility of its personnel turnover. Because earlier periods were characterized by strong fluctuations, targeted marketing initiatives (such as participation in Online Trading Days) were introduced to improve stability, strengthen market presence, and enhance organizational learning.

3.1.1.1 Mission Statement

UniLine Education & Consulting GmbH is committed to advancing business relationships in the practice enterprise network while prioritizing learning, development, and innovation. Rooted in the values of digitalization, the meaningful use of AI, sustainability, and hands-on learning, we are committed to fostering growth and positive change locally and globally. As one of the few practice enterprises in Austria that works exclusively in English, we aim to make a unique impact in these areas. Our overarching goal is to facilitate the expansion of businesses by offering personalized consulting services and educational training, fostering success and fulfilment for all stakeholders.

Guiding Principles

At UniLine, we operate under the principles of Total Quality Management (TQM) and continuous improvement processes, striving for excellence in every aspect of our operations. We invite partners, learners, and collaborators to join us in creating a future where education, sustainability, and further development converge for a positive global impact. Our commitment

to sustainability focuses on economic, ecological, and social goals. We achieve this through ethical business practices that prioritize resource conservation and involve all relevant stakeholders, ensuring lasting success without compromising ecological or social resources. This demonstrates that environmental responsibility and profitability can go hand in hand.

Creating a Culture of Learning

We foster a culture of continuous learning and reflection, recognizing the importance of pedagogy in our work. Our approach is enriched by three perspectives: the roles of employees, learners, and future teachers, ensuring that we remain at the forefront of transformative education and consultancy. Through flexible working arrangements and a collaborative environment, we empower our team to take responsibility for growth and innovation.

Empowering Teachers and Students

UniLine serves as a dynamic and hands-on learning environment for both students and teachers alike. We provide opportunities for personal and professional development, emphasizing the role of teachers in shaping the future of practice enterprises. Using sustainable and ethical practices, and through engagement with the PDCA cycle and pedagogical reflection, we equip our team with the skills and knowledge needed to excel in their roles as teachers and leaders, driving positive change across practice enterprises.

3.1.1.2 Departmental Structure and Responsibilities

Corporate	Support:
Responsible for administrative and organizational functions, including IT support, office management, and	

payroll. This department also oversees knowledge management, and the recruitment of new members. It ensures smooth operations and coordinates critical processes like the Info Day and the simulation of mass mailings and invoices.

Profit Center East (Vienna, Lower Austria, Burgenland):

Focused on marketing, banking, and product development, this department manages the Marketplace and coordinates social media and website updates. It plays a key role in developing UniLine's product portfolio and fostering sponsorship opportunities.

Profit Center West (Vorarlberg, Tyrol, Salzburg, Upper Austria):

Specializing in internationalization, this department handles international orders, explores new markets, and manages taxation. It also creates controlling reports and financial statements, contributing to the financial oversight of UniLine.

Profit Center South (Styria, Carinthia):

Dedicated to AI and sustainability, this department analyses and implements AI use cases and strategies and oversees sustainability initiatives. It also leads and coordinates quality management (QM) audits within the PEN network and the Quality Audit from ACT.

Cross-Departmental Collaboration:

All departments collaborate on initiatives such as process improvement suggestions, preparation of hand-over books and business plans, and participation in ACT-QM audit. Joint activities also include organizing and visiting open days and ensuring consistency in knowledge transfer during team transitions.

3.1.2 Our Framework

The ESRS is a set of guidelines established to enhance sustainability reporting for companies within the European Union. It provides a comprehensive framework that aligns with global sustainability goals while also emphasizing compliance with European regulatory requirements. The ESRS framework includes specific criteria for assessing Environmental (E), Social (S), and Governance (G) impacts. In our report, we focus on the following criteria:

- **Environmental (E):** Categories E1 to E5, covering topics such as climate change mitigation, resource use, and biodiversity.
- **Social (S):** Categories S1 to S4, focusing on social aspects like employee well-being, community impact, and inclusivity.
- **Governance (G):** Category G1, focusing on corporate governance practices and ethical standards.

Our focus on these ESRS criteria also includes a commitment to the double materiality principle, which involves assessing both the impact of our activities on society and the environment, as well as the impact of external factors on our business. This comprehensive view helps us to prioritize areas of sustainability that are most relevant to both UniLine and our stakeholders.

While we now use the ESRS as our primary framework, the Sustainable Development Goals (SDGs) remain integral to our sustainability efforts. The Sustainable Development Goals (SDGs) are a set of 17 goals adopted by the United Nations in 2015 to promote sustainable development by 2030. We have chosen to also include the SDGs because it is an agreement that many

countries around the world have signed and accepted. As we are an internationally operating PE, we want to gain recognition on the national as well as on the international market. Therefore, the SDGs present excellent objectives for our practice enterprise. Another aspect that supported our decision is that the goals include a wide range of important areas for sustainable development. Implementing the SDGs can bring many benefits for UniLine including new business opportunities, increased employee motivation and fulfilment of the responsibility to create a better world.

3.1.3 Reporting period and boundaries

Our reporting period covers the previous fiscal year. Given our structure as a practice enterprise, our sustainability impacts and initiatives are limited to the scope of our educational and operational setting. This framework ensures we focus on sustainable practices that are adapted to our learning environment.

3.1.4 Transparency and Quality

In our company, Total Quality Management (TQM) is a key part of how we work, helping us constantly improve and to aim for the best in everything we do. A big part of TQM are our Continuous Improvement Processes (CIPs), which help us to make our workflow and processes better and more efficient. In this way we manage to improve our PE each semester.

Transparency is very important to us and we show this in various ways to our stakeholders. Internally, we keep our employees updated with weekly reports on UniLines sustainability actions, making sure everyone knows what our current challenges or improvements are. Our Profit Center South ensures

that sustainability is always a part of our weekly meetings. They make sure that at every meeting, at least one point on the agenda is about sustainability, keeping it a priority in our company.

We also use our website to keep external stakeholders like customers,

ACT and former employees informed about our sustainability efforts and values. By sharing this information openly, we build trust and show our commitment to being responsible and transparent in everything we do.

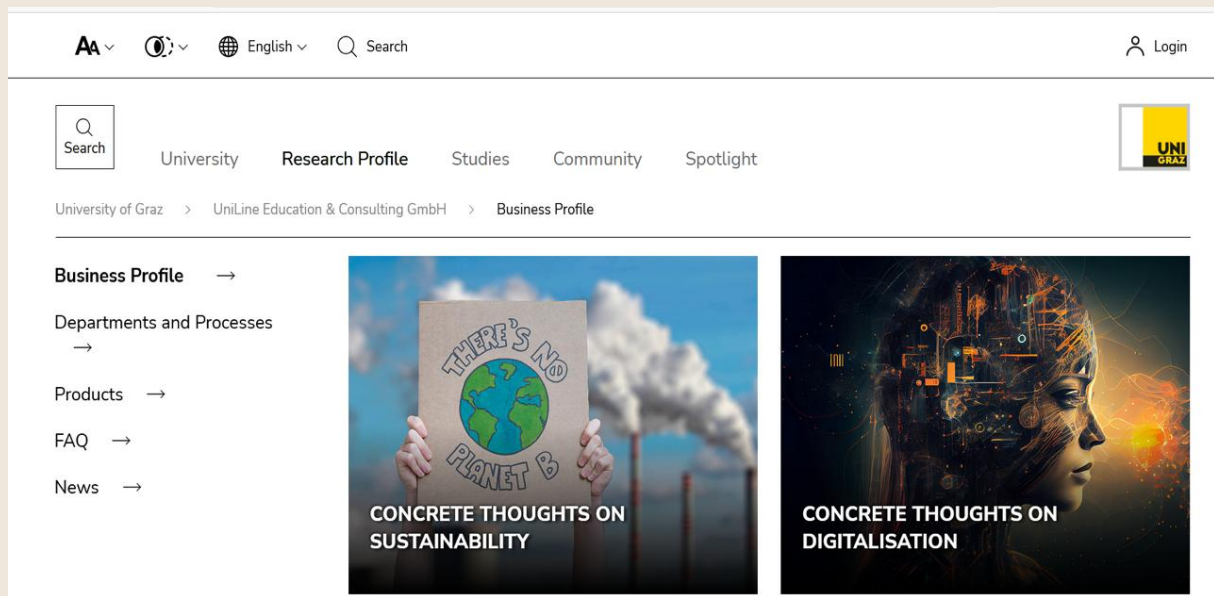


Figure 1: Posts about Sustainability on our website

3.2 Governance in sustainability

At UniLine, sustainability is an important part of how we work and learn. We have a dedicated department, Profit Center South, which focuses on sustainability. This team is responsible for actively bringing sustainability into our practice enterprise and developing it further. Profit Center South takes the lead in planning and implementing sustainability projects within UniLine.

Decision-making processes related to sustainability are collaborative. In our weekly meetings, all employees discuss and vote on initiatives or projects. Additionally, we have special Team Leader Meetings, where the leaders from each profit center meet. Sometimes the Top Management also participates. In these meetings, they work together and decide on important decisions about our sustainability goals and projects.

3.3 Our Strategy

3.3.1 Value Chain of UniLine

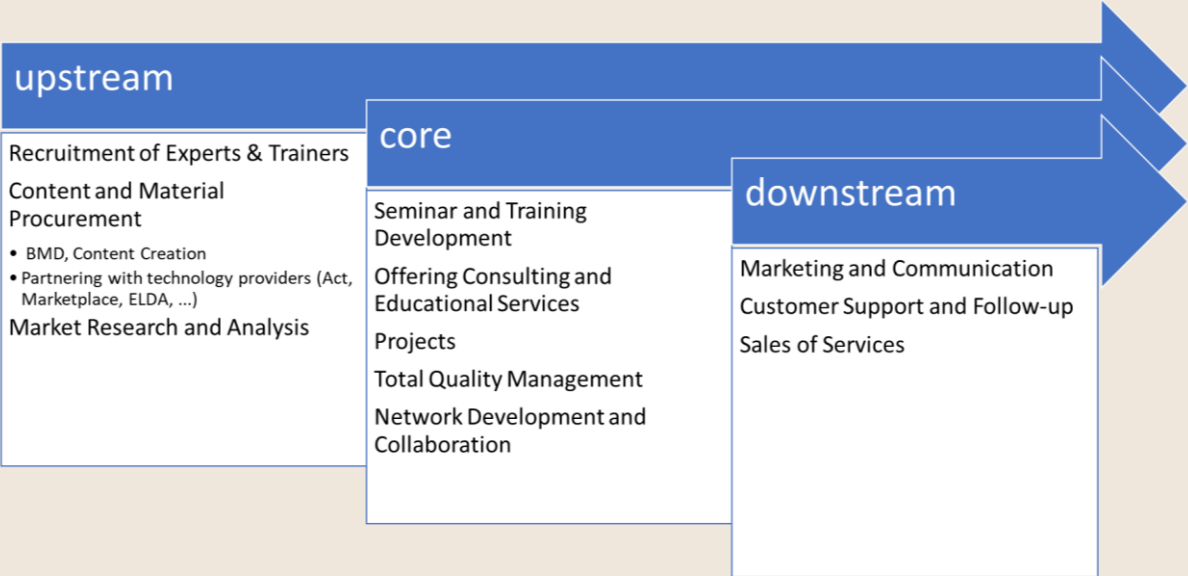


Figure 2: Value chain of UniLine

The value chain of UniLine Education & Consulting GmbH highlights its comprehensive approach to delivering innovative educational and consulting services to practice enterprises worldwide. It integrates upstream, core, and downstream activities, ensuring that every phase of its operations aligns with its mission of supporting internationalization and fostering excellence in business practices. This value chain is also vital for compliance with the European Sustainability Reporting Standards (ESRS), which emphasize transparency, sustainability, and accountability in corporate operations.

Upstream, UniLine focuses on recruiting top experts and trainers, sourcing cutting-edge content and materials, and partnering with leading technology providers such as ELDA and Marketplace. These activities ensure that UniLine delivers relevant and high-quality solutions tailored to the evolving needs of its clients. Continuous market research and analysis enable the company to anticipate trends and adapt its offerings proactively.

At its **core**, UniLine specializes in developing bespoke seminars and training programs, complemented by consulting and educational services that address the unique challenges of its clients. Rigorous quality management processes and a commitment to collaboration through international networks strengthen its ability to deliver consistent value while fostering global partnerships.

Downstream, UniLine ensures its services reach the right audiences through strategic marketing and communication efforts. It prioritizes customer support and follow-up, building long-term relationships and ensuring sustained value for its clients. Additionally, its sales strategies are

focused on aligning its solutions with the specific needs of practice enterprises, driving growth and reinforcing its reputation.

The value chain is critical for ESRS compliance as it provides a structured framework for integrating sustainability and accountability into every stage of UniLine's operations. By clearly mapping its processes, UniLine demonstrates its commitment to continuous improvement, stakeholder engagement, and operational transparency. This approach not only supports its mission of global impact but also positions it as a leader in sustainable and accountable educational consulting.

3.3.2 Opportunities and Risks

UniLine Education & Consulting GmbH is well-positioned to leverage significant opportunities in the global market for training and consulting services. The growing demand for internationalization in business creates a prime opportunity for UniLine to expand its reach, particularly by forming strategic partnerships with global organizations, universities, and technology providers. Digital transformation presents another major opportunity, as the increasing adoption of online and hybrid learning platforms allows UniLine to innovate and offer cutting-edge solutions. By incorporating AI-driven personalization, advanced analytics, and immersive technologies like virtual reality, UniLine can enhance its services and stand out in the competitive market.

Sustainability is becoming a key focus for organizations worldwide, and UniLine can align its offerings with corporate sustainability goals and frameworks such as the ESRS. By positioning itself as a leader in ESG-related training and consulting, UniLine can attract clients looking to integrate

these principles into their operations. Furthermore, the PE's ability to deliver highly tailored and niche services, such as SAP and BMD training or creative business seminars in content creation, opens doors to specialized markets. The development of global networks and collaborations strengthens UniLine's reputation and provides new platforms for growth. Additionally, initiatives in corporate social responsibility, such as pro-bono training or services targeting underserved regions, can enhance the company's brand image while fostering goodwill and creating entry points into new markets.

Despite its many opportunities, UniLine faces several risks that could impact its operations and growth. The highly competitive nature of the training and consulting industry means that UniLine must continuously innovate and differentiate itself to maintain its market position. Rapid technological advancements in digital learning tools, such as AI and immersive technologies, pose a risk if UniLine fails to adopt or integrate these innovations effectively. Dependence on third-party technology providers for software and platforms could further expose the PE to operational disruptions or limitations in service delivery.

Economic uncertainties, such as global recessions or budget cuts in client organizations, could also reduce demand for UniLine's services. Regulatory challenges, particularly around adapting to ESG standards, data protection laws, or the ESRS framework, may introduce additional complexity and costs. Over-reliance on specific partners or collaborators could create vulnerabilities if these

partnerships face challenges or are disrupted.

Client retention is another critical risk; a failure to deliver measurable results or maintain strong relationships could lead to declining trust and reputational damage. As UniLine expands globally, cultural and linguistic differences may complicate service delivery and client communication. Furthermore, the increasing reliance on digital platforms heightens exposure to cybersecurity threats, including data breaches, which could undermine client trust and result in regulatory non-compliance. Addressing these risks will be crucial for UniLine to sustain its growth and uphold its reputation as a leader in training and consulting.

3.3.3 Stakeholder-Engagement

A stakeholder in an organization is any group or individual who can affect or is affected by the achievement of the organization's objectives.

Why is stakeholder management important? Identifying potential promoters or risks, recognizing and managing diverse interests, and understanding internal and external expectations are essential. Through this process, we can also uncover new opportunities that align with our goals and stakeholder needs.

Effective stakeholder engagement is crucial for creating an inclusive and dynamic learning environment within UniLine. By tailoring our communication and interaction strategies to each stakeholder group we can foster more meaningful relationships and align our objectives with their expectations.



Figure 3: Internal and external stakeholders

Internal Stakeholders

- Students/Employees of UniLine
- Teachers (Management): Act as mentors and guide strategic and operational decisions.
- University (Faculty): Provides support and resources

External Stakeholders

- ACT (Austrian Center for Training Firms): Supports standardization, resources, and training for PEs in Austria. Provides various platforms and services for our PE
- PEN International: global network that facilitates exchanges, training, and best practices across PEs internationally.
- Other Practice Enterprises
- Previous Students/Employees of UniLine: Students that offer help and feedback based on their experiences
- Raiffeisenlandesbank Styria: an external business partner that serves as a sponsor and collaborator in projects

Stakeholder Engagement in Detail:

Students/Employees: We hold regular team meetings, maintain open feedback channels, and promote collaborative decision-making to empower students in their roles. Transparency is a key priority. We openly discuss operational goals, challenges, and successes to keep everyone aligned and informed. Sustainability is a central topic in our meetings, and we ensure that everyone is educated on its importance and application within UniLine.

In our meetings we allocate dedicated time for each department to share updates, ensuring everyone has a chance to contribute and raise their ideas. Each department presents both achieved and upcoming goals, fostering a clear understanding of UniLine's progress and direction.

In our weekly business meetings, we actively focus on educating our employees through engaging input and meaningful discussions.

Initially, the discussion was limited to an ecological perspective. We took this as an opportunity to guide our employees and highlight that sustainability encompasses ecological, social, and economic dimensions. This example demonstrates how discussions can serve as powerful tools for active learning and broadening perspectives within the team.

Teachers/Management: Our structured, weekly meetings with management provide essential guidance for us as employees. These meetings are an opportunity for management to share feedback, address any concerns, and stay informed on the progress of our projects. This regular check-in helps to keep our efforts aligned with broader educational and operational goals, fostering a supportive and productive learning environment.

Previous Students/Employees of UniLine: Our former students actively share their insights and experiences during the handover process, providing valuable guidance to new team members. Throughout the semester, we keep the former employees updated through Instagram and blog posts, allowing them to stay connected and engaged with UniLine's ongoing projects and achievements.

Other PEs: UniLine regularly publishes blog and Instagram posts to showcase our initiatives and projects, providing other PEs with ideas and inspiration. This communication strategy is essential, as it enables members of other PEs to gain insights from our actions and projects. Additionally, each UniLine member visits a partner PE in person, sharing our goals and vision with both students and teachers to foster mutual learning and collaboration.

Additionally, we tried to compare our sustainability actions with the Austrian PE market. Therefore, we checked on the webpage of ACT, what should be the standard of ESG in PEs and we compared those standards with our ESG activities according to the sustainability report.

ACT, the Austrian service provider for PEs and the Austrian representant of PEN Worldwide, defines the three areas of digitalization ("Digitalisierung"), sustainability ("Nachhaltigkeit") and social aspects ("Mensch") as the core areas of a PE that are assessed during its yearly Quality Audit. UniLine has already implemented a lot of measures concerning ESG criteria, some of which are presented and stated in this sustainability report. The PE picked plenty SDGs for its continuous improvement and has already worked on further factors. Compared to the Austrian PE market, UniLine acts as a role model for other PEs and tries to contribute to higher standards regarding ESG on the Austrian PE market.

Raiffeisenlandesbank Styria: At UniLine, we place great importance on maintaining a strong relationship with our partner company, Raiffeisenlandesbank Styria. Our Profit Center East is responsible for managing the sponsoring folder, which serves as a document to keep our partner company informed about our actions, activities, and progress.

To strengthen our partnership, we hold one in-person meeting each year, where our employees are invited to visit the headquarters of Raiffeisenlandesbank Styria. These meetings provide a valuable opportunity for face-to-face interaction, allowing us to discuss ongoing projects, the future, and ways to enhance our collaboration.

3.4 Double Materiality

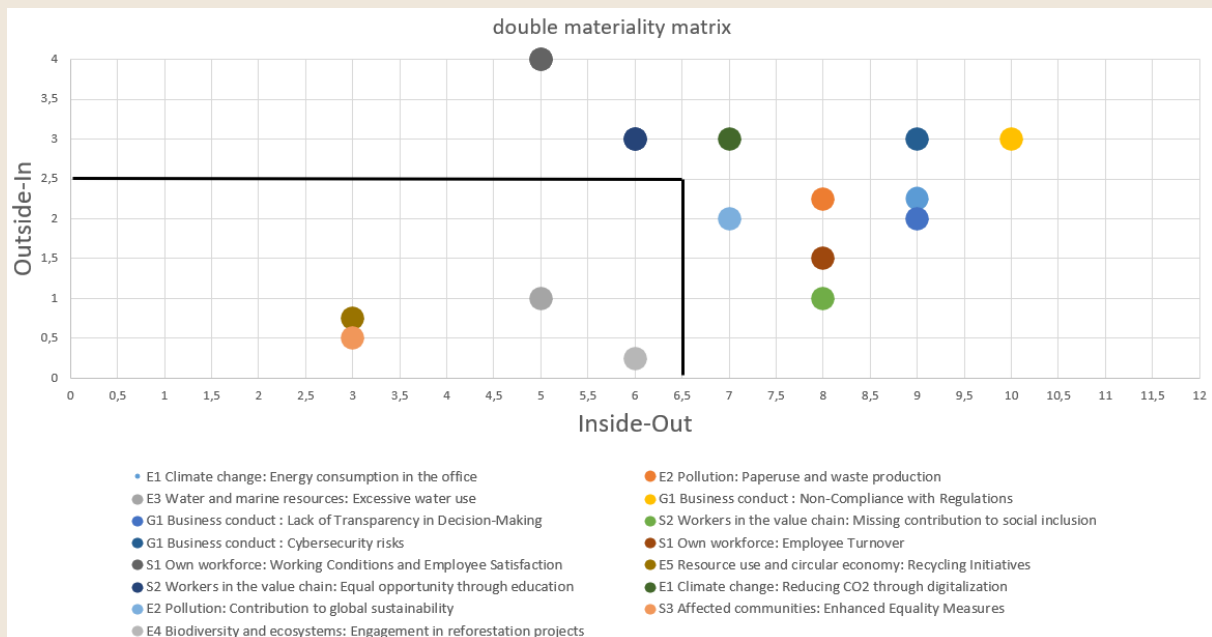


Figure 4: Double materiality matrix

As a practice enterprise, UniLine applies the concept of a double materiality matrix. This approach considers both the impacts of UniLine’s activities on the environment and society (Impact Materiality), and how external sustainability risks and opportunities affect UniLine’s operations (Financial Materiality). Even though our operations are simulated and primarily educational, this dual perspective is critical for preparing our students for real-world sustainability reporting practices.

In the graph our materiality matrix is shown. The whole process of finding out which topics are relevant for us can be found in the Annex.

3.4.1 Impact Materiality (Inside-Out)

We started by identifying topics where UniLine’s activities could affect human and environmental well-being. We rated these topics based on their scale, scope, and irreversibility. Each topic was assigned points to determine its

significance, ensuring that we focused on those with the biggest impacts. The topics with the value of more than 6,5 points are the topics that we will focus on in this report.

We aligned these topics with the appropriate ESRS (European Sustainability Reporting Standards).

3.4.2 Financial Materiality (Outside-In)

For each topic identified under impact materiality, we looked at opportunities and risks that could affect UniLine’s operations. We ranked these based on how big the impact could be and how likely it is to happen. So, we ranked them by extent and probability. Topics with a value more than 2,5 are crucial to us. This helps us to focus on the issues that could have the most significant effects on UniLine, ensuring we stay prepared and resilient.

4 Environment

4.1 ESRS E1: Climate change

ESRS E1 (European Sustainability Reporting Standards - Environmental, Climate Change) focuses on how organizations manage and report their climate-related impacts, risks, and opportunities. It aims to ensure that companies report detailed information on their greenhouse gas (GHG) emissions, climate resilience, and efforts to mitigate climate change.

Based on our materiality analysis, we have chosen to implement ESRS E1 Climate Change due to its relevance to our sustainability goals and the need to address environmental impact in our practice enterprise.

4.1.1 Energy consumption in our virtual PE

Our focus in this topic is on sustainable business practices. We obtain almost all goods and services that we need for our business from local producers and retailers to reduce emissions caused through freight transport and business travel. The practice enterprise market offers a variety of products, which is why it is sometimes difficult to process all available information to make sustainable choices. To support our employees in modelling UniLine's expenses, we want to develop a guideline for sustainable procurement. This document will cover points such as organic products, social responsibility, fair trade and regionality and sum them up in a decision framework. Moreover, a list of sustainable suppliers will be included.

UniLine's new service regarding sustainability aims to raise awareness

about how companies can save energy. Companies that want to use ecologically friendly working methods will profit from our expertise on aspects such as reducing CO₂ emissions, establishing a paperless office, facilitating a sustainable supply chain and taking on corporate social responsibility.

Even though we already offer some sustainable consulting services, we want to become one of the pioneers of green marketing & public relations consulting on the Austrian practice enterprise market and help companies in their efforts to become successful sustainable enterprises.

Striving towards being a role model and a pioneer in the market comes with great responsibility. We are aware that we need to stay on our toes to stay true to our ambitions. Therefore, we plan on organising regular educational seminars on environmental, social and governance topics for our employees. For example, we inform our employees to turn off the lights and close the windows, so that UniLine saves energy. Through this measure, we aim at supporting actions against climate change on a corporate as well as an individual level.

In addition, UniLine has implemented a non-digital day, during which employees are encouraged to minimise the use of digital devices. This initiative aims to reduce energy consumption, promote conscious resource use, and increase awareness of sustainable working practices.

4.1.3 Reducing CO2 through digitalization in our virtual PE

Our materiality analysis states that the CO2 emitted by our practice enterprise has a high impact on other stakeholders. Therefore, we try to minimize our emissions by several virtual practices.

Concerning our own business trips, we avoid travelling where possible. As part of our efforts, we have adapted our communication system, enabling our employees to make international phone calls via internet instead of using a landline. For those times where it is necessary to meet our clients in person, we want to increase the use of public transport, if a client is not within walking distance. Therefore, we plan on evaluating our possibilities for financing a Styrian-wide ticket for public transport for all our employees. Through this action, we also want to encourage our employees to use public transport for commuting as well as in their spare time.

With these actions UniLine acts as a leader in the PE market concerning digitalization. We see this as a big opportunity for our PE.

4.1.4 Reducing CO2 through digitalization in real life

We are a paper-free company. In this semester our focus was on promoting eco-friendly practices across all departments, such as reducing waste and optimizing energy use. We further reduced postal orders by providing a PDF order form in the Marketplace.



Figure 6: PDF Order form

Furthermore, we want to continue to raise the awareness regarding climate change and how to contribute to the combat of climate change, so our employees can also convince other people (e.g. friends and family) to protect the climate

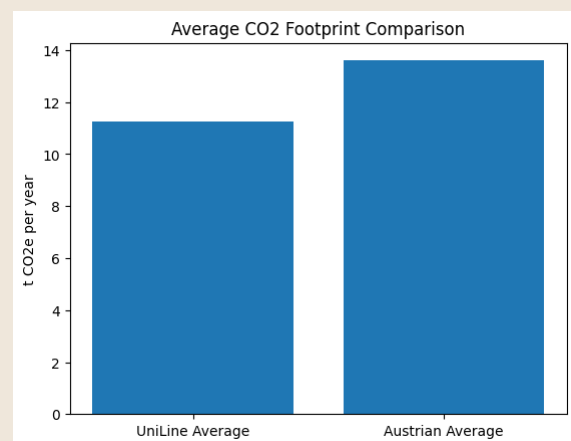


Figure 7: Average CO2 Footprint Comparison

The figure above compares the average annual CO2 footprint of UniLine employees with the Austrian average. With an average value of approximately 11.3 t CO2e per person, the analysed group performs below the Austrian average of 13.6 t CO2e. This indicates a relatively higher awareness of climate-related impacts among participants. However, the results also

show that emissions remain significantly above the long-term sustainable target, underlining the need for further reductions, particularly in mobility- and consumption-related activities.

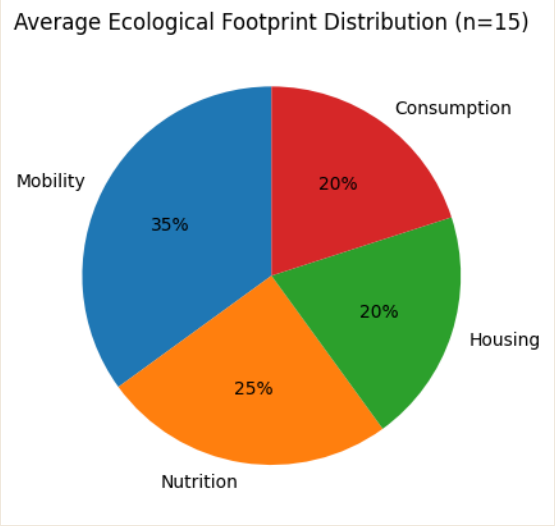


Figure 8: CO2 Distribution

The distribution of the ecological footprint highlights mobility as the largest contributing factor, accounting for 35% of the total footprint. Nutrition follows with 25%, while housing and consumption each represent 20%. This distribution reflects common national patterns and clearly identifies transport behaviour and dietary choices as the most effective leverage points for reducing the overall ecological footprint of UniLine employees.

4.2 ESRS E2: Pollution

ESRS E2 (European Sustainability Reporting Standards - Pollution) focuses on how organizations manage and report their impact on pollution, including emissions to air, water, and soil. The standard aims to ensure transparency in how companies address pollution risks and mitigate harmful emissions. ESRS E2 focuses on helping companies demonstrate their commitment to minimizing pollution and protecting ecosystems, aligning with the European Green Deal and other global environmental initiatives.

4.2.1 Paper use and waste production in our virtual PE

In the context of our virtual PE, the reduction of paper usage and waste production plays a significant role in sustainability.

UniLine already uses an Email signature that reminds customers not to print emails to reduce paper consumption. By implementing this measure, UniLine acts as a role model for other practice enterprises and actively promotes environmentally responsible communication.

Please do not print this email unless absolutely necessary.
Every unprinted email contributes to protecting our planet.

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<https://wirtschaftspaedagogik.uni-graz.at/en/uniline>



Figure 9: Email signature

With these actions we will combat the risk of increased waste disposal costs. The price of paper and the disposal cost of waste could rise in the future. UniLine will save costs by reducing waste.

4.2.2 Paper usage and waste production in real life

Waste is still a big topic that affects everybody. We as UniLine believe that small actions make a big impact. Because of that, we banned plastic bottles from our weekly business meetings. UniLine is a paper free company. We do not print out any orders or write letters.

Moreover, UniLine has a well-functioning waste separation system in place, which is clearly communicated to all employees. In addition, appropriate information and guidance were provided during meetings, ensuring that all employees are aware of and understand the correct waste separation procedures.



Figure 10: Waste separation system

4.2.3 Contribution to global sustainability in our virtual PE

In our PE we are deeply committed to contributing to global sustainability. UniLine operates on an international scale, engaging with companies worldwide to promote sustainable practices.

One of our key initiatives is a specialized service that educates companies on how to integrate sustainability into their operations. This service supports businesses in adopting eco-friendly practices and aligning their operations with global sustainability standards.

Additionally, UniLine places strong emphasis on digital sustainability. By utilizing virtual collaboration tools and cloud-based systems, we significantly reduce the need for physical resources, thereby minimizing our virtual carbon footprint. This approach not only supports environmental conservation but also enhances our efficiency and connectivity.

From our materiality analysis, we identified an opportunity: Gaining international recognition from other practice enterprises (PEs). This increased appreciation enhances our reputation, opening doors to new customer engagements and expanding our impact on global sustainability.

4.2.4 Contribution to global sustainability in real life

In real life UniLine takes practical steps to enhance global sustainability. One of our key initiatives has been conducting an ecological footprint survey/analysis.


Each employee had to fill out a survey about their ecological footprint. This helped to understand the impact of our

activities on the planet and to identify ways to reduce our environmental footprint. By analysing our energy consumption and waste production we have implemented small changes that align with sustainable practices, such as reducing paper usage in our day-to-day life and promoting digital communication. In the table below you can see the results of the survey.

Fußabdrücke		Ø 13,6	Ø 5,6	UniLine
Nr.	Planeten	overshoot day	CO2-Fußabdruck	Ökologischer Fußabdruck
1	3,9	03.04.2024	14,1	6,3
2	4,1	30.03.2024	19,6	6,6
3	3,5	13.04.2024	14,1	5,6
4	4,2	27.03.2024	16,3	6,7
5	2,8	08.05.2024	10,9	4,6
6	3,1	27.04.2024	13	5
7	3,3	20.04.2024	12,7	5,3
8	4	01.04.2024	17,3	6,4
9	4,2	27.03.2024	20	6,7
10	3,4	16.04.2024	15	5,5
11	2,6	21.05.2024	10,7	4,1
12	3	30.04.2024	11,7	4,8
13	3,1	26.04.2024	11,1	5
14	2,6	20.05.2024	9,8	4,2
15	2,8	11.05.2024	10,7	4,4
16	3,2	25.04.2024	13,2	5,1

Figure 11: Ecological footprint

As future teachers, the knowledge we gain about sustainability is critical. By preparing ourselves to educate our future students about sustainability we ensure that the next generation is more aware and proactive about environmental and social issues.

SDG		General AIM	Our AIMS	
	<p>Ensure sustainable consumption and production patterns</p>	<p>By 2030, achieve the sustainable management and efficient use of natural resources.</p> <p>By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.</p> <p>Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.</p> <p>By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.</p>	virtual	<p>By June 2026 we want to implement a system of sustainable procurement practices. This guideline will be available to all real-life employees. Additionally, we will provide a list of approved suppliers.</p> <p>By October 2026 we want to reduce CO2 emissions emitted by our employees due to business travel. UniLine will provide free Styrian-wide tickets for public transport for all employees and buy E-Scooters.</p>
			real	<p>By May 2026 our aim is to make it easier for our employees to set up a sustainable catering for meetings and events.</p> <p>By June 2026 we want to organize a workshop on saving resources in our day-to-day life</p>
	<p>Take urgent action to combat climate change and its impacts</p>	<p>Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.</p>	virtual	<p>By May 2026 we will expand UniLines portfolio of sustainable consulting services. We strive to offer green marketing and public relations consulting.</p> <p>By April 2026 we want to introduce educational seminars on ESG topics in order to stay up to date on current sustainability topics.</p>
			real	<p>By May 2026 we want to organize a workshop about sustainability in day-to-day life and about sustainability reporting.</p>

5 Social: ESRS S1: Own workforce

ESRS S1 (European Sustainability Reporting Standards - Social, Own Workforce) focuses on how companies manage and report on issues related to their workforce. This standard ensures that organizations disclose information on working conditions, employee well-

being, diversity, inclusion, and labour rights. The goal is to provide transparency on how businesses treat their employees and contribute to their development and welfare.

5.1 Employee Turnover in our virtual PE

This semester we welcomed a new virtual employee. To ensure their smooth integration in our company, we implemented an onboarding process. This onboarding process is designed to help new team members feel that they truly belong and are valued within our organization.

To further strengthen team cohesion and engagement, we plan various workshops each semester. These

workshops are aimed at fostering a sense of community and ensuring that every employee feels like an important part of the team.

We identified the risk of higher recruitment and training costs. These costs could severely impact our business efficiency and knowledge retention could occur. Therefore, a good onboarding process is crucial for us.

5.2 Employee Turnover in real life

In our real-life practice enterprise, we naturally experience a high employee turnover since new students join each semester. Therefore, it is crucial to have an effective plan to manage this transition while ensuring the continuous development of UniLine without creating significant efforts or costs.

Moreover, as part of our analysis on gender equality at UniLine, we examined whether women and men in mixed-gender teams hold team leader positions to an equal extent. The results show that women are represented in team leadership roles at least proportionally to their share within the group, indicating a balanced and fair

distribution of leadership responsibilities. This analysis supports UniLine's commitment to equal opportunities and gender equality.

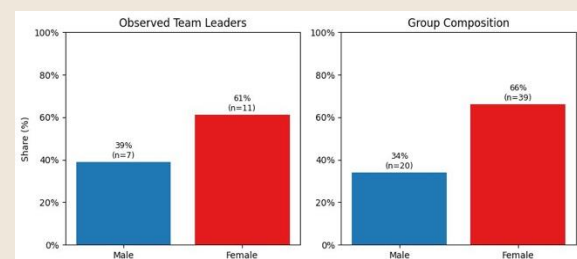


Figure 12: Analysis of Team Leaders

At the beginning of each semester, we hold a strategy seminar where our employees are thoroughly prepared for

the upcoming semester in the practice enterprise. They receive a comprehensive overview of the operations, ensuring they are well-equipped to advance the practice enterprise and contribute effectively.

5.3 Working Conditions and Employee Satisfaction in our virtual PE

At UniLine, we prioritize the well-being and satisfaction of our employees by ensuring comfortable and healthy working conditions. Our office space is already partially equipped with ergonomic furniture to reduce physical strain. Moving forward, we are committed to exclusively replacing any discarded office equipment with ergonomic alternatives to further enhance comfort and productivity. To support a healthy and balanced diet, we plan to provide our employees with organic tea and fresh organic fruit. Adequate hydration and nutrition are crucial for maintaining performance and well-being. By offering healthy snacks and beverages, we aim to encourage our team to stay hydrated and meet their daily vitamin intake.

Furthermore, UniLine is dedicated to the continuous professional development of our staff. We invest in providing access to professional literature and training opportunities. This ensures that our employees stay updated with the latest research and continuously improve their skills, contributing to their personal growth and the success of our PE.



In our materiality analysis we identified the opportunity that satisfied employees are more efficient. Therefore, our focus will be in the next semester on how to make our employees happier in their workspace.


5.4 Working Conditions and Employee Satisfaction in real life

As stated before, satisfied employees are more efficient and develop a stronger sense of identification with our practice enterprise. One of our key initiatives is the Strategy Seminar in Schielleiten in the beginning of each semester.

In this seminar our employees participate in a combination of sporty activities and strategic learning about UniLine. This does not only promote physical well-being but also deepens employees' understanding of our PE, reinforcing their connection to the company and boosting motivation. Additionally, we implement the World Café method during the semester. This interactive approach enhances teamwork across different departments by facilitating open discussions and idea-sharing. The World Café session generated innovative ideas and solutions, which helped us to improve the quality of our practice enterprise.

Moreover, as part of UniLine's sustainability approach, the concept of resonance pedagogy is applied, to promote sustainable and meaningful learning. To support this approach, resonance journals are integrated into our Portfolios. Employees are encouraged to reflect on questions such as "What affected me?" and "Where did I experience meaning?". These reflections are documented in individual portfolios, where employees record situations in which they experienced purpose, engagement, or personal resonance in their work. This approach fosters reflection, personal development, and long-term sustainable learning within UniLine.

SDG		General AIM	Our AIMS	
	<p>Ensure healthy lives and promote well-being for all at all ages</p>	<p>Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all.</p>	virtual	<p>By June 2026 replace old furniture in our office with ergonomic furniture.</p> <p>By October 2026 prepare a “health day” and show employees how to care for their physical and mental health.</p>
			real	<p>By October 2026 improved onboarding process. We will create detailed handbooks for every department and schedule meetings with former employees.</p> <p>By October 2026 we want to introduce one workshop that teaches our employees about how they can cope with stress.</p>
	<p>Ensures inclusive and equitable quality education and promote lifelong learning opportunities for all.</p>	<p>By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university.</p>	virtual	<p>By March 2026 we will introduce a learning platform for our employees. On this platform they can gain new digital skills, promoting equal access to high-quality digital education.</p>

			real	<p>By June 2026 we want to further educate our employees about life long learning processes as a teacher. Therefore, we will prepare scientific papers on this topic for our pedagogical meetings.</p>
	<p>Achieve gender equality and empower all women and girls.</p>	<p>End all forms of discrimination against all women and girls everywhere, ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.</p>	virtual	<p>By October 2026 we want to spread how real gender equality can look like and start campaigns, so other PE's can also see how it can be done and what they need to do to reach gender equality.</p>
			real	<p>By May 2026 we want that a dedicated profit center prepares a presentation about gender-pay gap to our employees in order to further educate them on the problem of gender equality.</p>

6 Governance ESRS G1: Business conduct

ESRS G1 (European Sustainability Reporting Standards - Governance, Business Conduct) addresses how companies manage and report on issues of governance and ethical business practices. This standard focuses on transparency, anti-corruption measures, legal compliance, and the integrity of business conduct.

6.1 Non-Compliance with Regulations in our virtual PE

For UniLine, following all laws and rules is a key part of running its virtual business practices responsibly. Not following these regulations can create serious problems, both financially and for the PE's reputation. Since UniLine operates internationally and provides education and consulting services, it needs to handle a wide range of rules from different countries and ensure compliance at every step.

6.2 Non-Compliance with Regulations in real life

With this report we try to implement new regulations on sustainability reporting. Our annual financial statement complies to all regulations. With these measures we make sure that we fulfil all regulations and keep in mind that non-compliance can have severe outcomes for our practice enterprise.

6.3 Lack of Transparency in Decision-Making in our virtual PE

The identified risk related to a lack of transparency is the possibility of stricter regulations and higher fines in the future. If transparency is insufficient at present, UniLine may not be adequately

prepared to comply with such regulatory changes.

Therefore, UniLine is participating in the ACT Audit 2026, with a strong focus on disclosure and transparency, to mitigate this risk and ensure compliance with potential future requirements.

Moreover, this report ensures transparent disclosure of the salaries of the management and all employees in form of a compensation report and is presented in Chapter 6.7. By sharing our actions on our website and social media we take further steps in being transparent.

6.4 Lack of Transparency in Decision-Making in real life

To ensure transparency in our PE, we carry out weekly meetings to keep each other up to date on developments in the different departments and processes. This also means that decisions of general interest are not a case of top-down-management. On the contrary, these matters are discussed with all members and put to a vote. In this way, we strive at giving every employee a voice and valuing their opinions on different issues.

Moreover, we do not only have a voice in business matters, but also in political matters. Our aim is to encourage UniLine's employees to attend the election of the ÖH, which is the official representation of university students all over Austria. It ensures that students are granted their legal students' rights and makes sure that students' opinions are part of the political discourse.

6.5 Cybersecurity risks in our virtual PE

Cybersecurity is a prevailing issue for many companies around the world. We as a PE must assume accountability by making sure that we protect sensitive data. However, we know that a system is only as resilient as its members. Therefore, we plan on implementing regular mandatory cybersecurity trainings for all employees. Only by broadening our knowledge on this topic can we prevent potential threats for our PE in the digital data room.

This semester, a new artificial intelligence system was introduced at the University. The purpose of this implementation is to ensure the responsible and appropriate use of AI within the PE. Therefore, during internal meetings, employees were instructed to use UniGPT exclusively for all AI-related tasks.

6.6 Cybersecurity risks in real life

Part of our strategy towards higher data security is hands-on training. Data security is also crucial when it comes to storing our digital data. UniLine is currently using a combination of two data platforms – a network drive and a Sharepoint via Microsoft Teams. Since these systems are partly run in parallel, we have evaluated their benefits and potential issues. We are currently on our way to a solution that is in line with our data security standards as well as easy to handle for our employees.

6.7 Compensation report

As part of its commitment to transparency, fairness, and responsible corporate governance, UniLine places great importance on the open disclosure of remuneration structures. In line with this approach, UniLine has prepared a Compensation Report that provides a clear overview of the salaries of management and all employees. This report supports the company’s sustainability strategy by promoting transparency, accountability, and equal treatment.

The figure below provides an overview of the monthly gross salaries, including income taxes, and the corresponding working time of the management and all employees.

	Function	Monthly Base Salary (Gross) 2025	Income Tax
Riebenbauer Elisabeth	CEO	€ 6.674,77	€ 1.448,14
Dipl.-Ing. (FH) Bernhard Bauer	Employee	€ 3.499,79	€ 406,89
Thomas Hobel	Employee	€ 3.499,79	€ 406,89
Michael Mittermaier	Employee	€ 1.491,02	€ -
Klaus Swiffer	Employee	€ 551,10	€ -
Miriam Meerflusser	Employee	€ 1.899,99	€ 52,96
Sum		€ 17.616,46	

Figure 13: Monthly base salary 2025

The figure below provides an overview of the monthly base salaries for the year 2025 within UniLine. It illustrates the distribution of fixed gross salaries among the members of management and key employees, comprehensible presentation of the company’s remuneration structure.

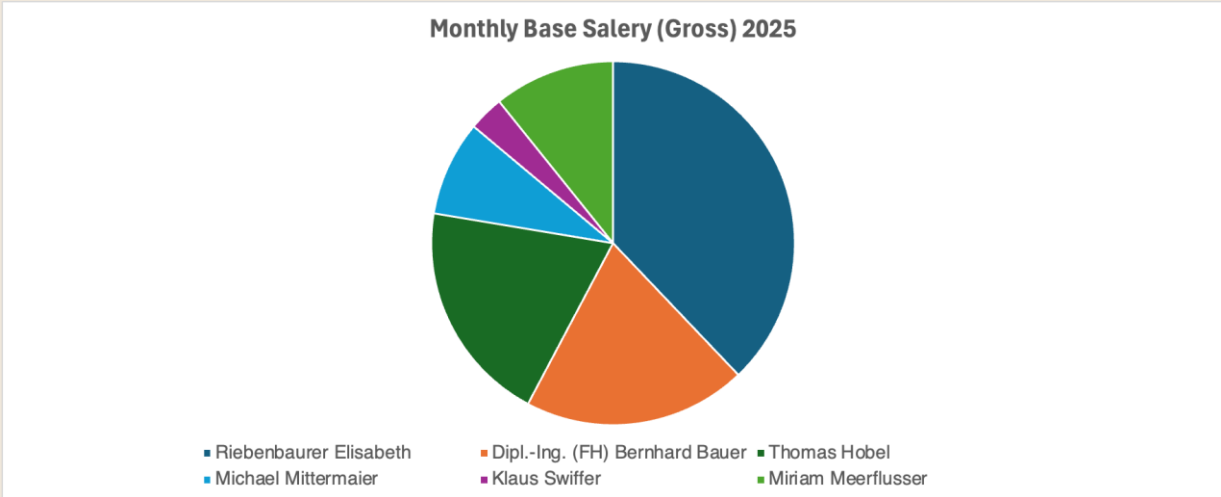


Figure 14: Distribution of monthly gross salaries

7 Methodological note

This methodological note outlines the principles, methodologies, and processes adopted for the preparation of UniLine's Sustainability Report, ensuring transparency and alignment with the European Sustainability Reporting Standards (ESRS). The report provides a detailed account of the company's environmental, social, and governance (ESG) impacts, strategies, and performance, supporting informed decision-making for stakeholders.

The Sustainability Report adheres to ESRS guidelines, ensuring consistency with regulatory requirements and global sustainability standards. The reporting period covers the most recent fiscal year, with boundaries including all operations directly controlled by UniLine. Where relevant, data on upstream and downstream impacts is incorporated to provide a comprehensive overview.

The report is structured to reflect key areas of sustainability, encompassing environmental impacts (ESRS E1, E2), social responsibility (ESRS S1), and governance (ESRS G1). These alignments allow for a structured assessment of UniLine's contribution to sustainable development.

Data for this report was sourced through a combination of internal records, stakeholder engagement, and targeted surveys. To evaluate the environmental footprint and sustainability awareness of UniLine's workforce, the PE conducted a survey.

Ecological Footprint Assessment: Employees provided data on their individual ecological footprints, enabling UniLine to identify baseline

environmental impacts and areas for improvement.

Methodological Principles

Double Materiality Analysis: A core methodology for the report, double materiality combines:

Impact Materiality: Evaluating UniLine's influence on environmental and social systems.

Financial Materiality: Assessing external risks and opportunities that could impact the company's financial position. This approach ensures the integration of stakeholder expectations and financial resilience into UniLine's sustainability strategy.

Metrics and Goal Tracking: Quantitative and qualitative metrics were selected based on relevance to UniLine's sustainability objectives and the ESRS framework. Performance indicators were used to monitor progress, including carbon footprint reductions, employee engagement in sustainability training, and governance improvements.

Transparency and Quality Assurance: A commitment to transparency guided all reporting efforts. Methodological choices, data sources, and assumptions are disclosed to enhance credibility. Internal reviews and third-party audits supported data integrity and compliance.

This report is a reflection of UniLine's dedication to sustainable development and accountability. By integrating employee feedback and adhering to rigorous methodological standards, UniLine demonstrates its commitment to a transparent and inclusive

approach. Future iterations of the report will continue to expand in scope and depth, aligning with evolving sustainability challenges and opportunities.

This methodological foundation supports UniLine's goal of becoming a benchmark for sustainability within the education and consulting sector, driving positive change for the environment, society, and governance practices.

8 Conclusion

This sustainability report shows how important it is to act when it comes to sustainability even as a practice enterprise. Topics like climate change, social inequality, and gender inequality must be addressed.

Through our alignment with the European Sustainability Reporting Standards (ESRS) and our commitment to the Sustainable Development Goals (SDGs), we have not only assessed the impacts of our activities but also taken concrete steps to address significant environmental, social, and governance challenges.

Moreover, as future educators and role models, we are aware of our responsibility and proud to inspire other practice enterprises to adopt sustainable practices. The roadmap

presented in this report is a testament to our belief that sustainability is achievable for all organizations regardless of size or focus. By sharing our initiatives, challenges, and plans transparently, we aim to lead by example and contribute to a broader movement toward a fairer and more sustainable future.

Our work does not end here. This report is not only a summary of our efforts but also a promise to continuously improve. By fostering innovation, collaboration, and accountability, we aim to create a resilient and inclusive future for all. We invite our stakeholders, partners, and the wider community to join us on this journey. Together, we can turn ambition into action and pave the way for real change.

9 Annex

Every impact (inside-out) has either an opportunity or a risk (outside-in). To make this easier to understand, we have illustrated this in colours. For example we marked the actual negative impact “Energy consumption in the office” and the risk “climate change and resource scarcity” both in yellow to illustrate their connection.

9.1 Inside-Out

Impact (Impact of our business on society and environment) Inside-Out				
	ESRS Topics	Scale	Scope	Irreversibility
actual negative impacts				
Energy consumption in the office	E1 Climate change	High	Regional	Unrecoverable
Paperuse and waste production	E2 Pollution	High	Regional	Partially remediable
Excessive water use	E3 Water and marine resources	Medium	Local	Largely remediable
Non-Compliance with Regulations	G1 Business conduct	Very high	International	Partially remediable
potential negative impacts				
Lack of Transparency in Decision-Making	G1 Business conduct	High	International	Partially remediable
Missing contribution to social inclusion	S2 Workers in the value chain	Medium	International	Partially remediable
Cybersecurity risks	G1 Business conduct	Very high	International	Largely remediable
Employee Turnover	S1 Own workforce	High	Regional	Partially remediable
actual positive impacts				
Working Conditions and Employee Satisfaction	S1 Own workforce	High	Regional	
Recycling Initiatives	E5 Resource use and circular economy	Medium	Local	
Equal opportunity through education	S2 Workers in the value chain	High	International	
potential positive impacts				
Reducing CO2 through digitalization	E1 Climate change	High	Global	
Contribution to global sustainability	E2 Pollution	Very high	International	
Enhanced Equality Measures	S3 Affected communities	Minimal	Regional	
Engagement in reforestation projects	E4 Biodiversity and ecosystems	Medium	Global	

Impact materiality is a key tool for assessing a company's impact on its environment and stakeholders. Various categories are used to assess the significance and scope of these impacts. Different assessment criteria are used depending on whether the impacts are positive or negative.

Negative impacts are assessed based on three main criteria:

Extent of impact (**Scale**): This criterion evaluates the intensity or extent of the respective impact.

A four-level scale is used here:

- **Minimal:** The impact is limited and usually minor. (1)
- **Medium:** The impact is noticeable but not overly intense. (2)
- **High:** The impact is significant and could have serious consequences. (3)
- **Very high:** The impact is intense and could have critical consequences. (4)

Scope of the impact (**Scope**): This criterion considers the geographical distribution of the impacts.

A distinction is made between:

- **Local:** The impact is limited to a local level or a specific municipality. (1)
- **Regional:** The impact extends over a larger region or an entire country. (2)
- **International:** The impact is felt across national borders. (3)
- **Global:** The impact is felt worldwide. (4)

Recoverability of the impact (**Irreversibility**): The extent to which the impact can be reversed or mitigated is assessed here:

- **Fully repairable:** The impacts can be fully reversed. (1)
- **Largely remediable:** Most impacts can be eliminated, but minor residual effects may remain. (2)
- **Partially remediable:** Only some of the effects can be reversed. (3)
- **Unrecoverable:** The effects are permanent and cannot be reversed. (4)

Positive impacts, on the other hand, are only assessed using the first two categories, i.e. **scale** and **scope**.

9.2 Outside-In

risks	ESRS Topics	Extent of the impact	Probability
climate change and resource scarcity	E1 Climate change	Influence on business activity	Likely
Increased waste disposal costs	E2 Pollution	Influence on business activity	Likely
Water scarcity and higher operational costs	E3 Water and marine resources	Noticeable impairment / advantage	Possible
Heavy fines and sanctions, leading to financial losses and damage to the company's reputation	G1 Business conduct	High financial losses / added value	Likely
Stricter regulations and higher fines	G1 Business conduct	High financial losses / added value	Possible
Missing of diverse employees	S2 Workers in the value chain	Noticeable impairment / advantage	Possible
Getting hacked and therefore the daily business cannot happen	G1 Business conduct	High financial losses / added value	Likely
Higher recruitment and training costs, impacting business efficiency and knowledge retention.	S1 Own workforce	Influence on business activity	Possible

opportunities	ESRS Topics	Extent of the impact	Probability
Satisfied employees work more efficient and identify themselves with our PE	S1 Own workforce	High financial losses / added value	Highly probable
Cost savings from waste reduction	E5 Resource use and circular economy	Minimal	Likely
Uniline acts as a leader in diversity and inclusion for other PEs	S2 Workers in the value chain	Influence on business activity	Highly probable
Strengthened brand image and potential partnerships with environmental NGOs, leading to increased community support	E4 Biodiversity and ecosystems	Minimal	Unlikely
Improved reputation through reducing CO2 and being a leader in the PE market concerning digitalization	E1 Climate change	Influence on business activity	Highly probable
International appreciation from other PEs and PEN QM	E2 Pollution	High financial losses / added value	Possible
Attraction of diverse talent pool	S3 Affected communities	Minimal	Possible

The assessment of the **financial materiality** of a company is based on a differentiated consideration of the potential effects and their probability of occurrence. Two central dimensions are of particular importance here: the monetary extent of the impact and the probability of occurrence.

Extent of the impact (monetary):

- **Minimal:** In this category, the financial impact is barely noticeable and has minimal consequences for the company. (1)
- **Influence on business activities:** Here the financial effects are already more noticeable, resulting in slight impairments or benefits for the company. (2)
- **Noticeable impairment / advantage:** At this level, the financial impact has a noticeable influence on business activities. This may mean that certain business areas have to be adjusted or restructured. (3)
- **High financial losses / added value:** The highest level on the scale indicates either significant financial losses that could threaten the existence of the company or significant added value that offers considerable opportunities and benefits. (4)

Probability of occurrence (Probability):

- **Unlikely:** Here it is rather unlikely that the described risk or opportunity will occur. (25%)
- **Possible:** The risk or opportunity may occur, but is not considered a given. (50%)
- **Likely:** In this category, it is more likely than average that the risk or opportunity will occur. (75%)
- **Highly probable:** Here it is assumed that the risk or opportunity is almost certain to occur. (100%)